

State of Idaho

Department of State

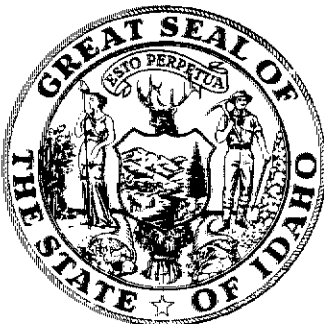
CERTIFICATE OF AUTHORITY OF

US JVC CORP.
File number C 120987

I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that duplicate originals of an Application of US JVC CORP. for a Certificate of Authority to transact business in this State, duly signed and verified pursuant to the provisions of the Idaho Business Corporation Act, have been received in this office and are found to conform to law.

ACCORDINGLY and by virtue of the authority vested in me by law, I issue this Certificate of Authority to US JVC CORP. to transact business in this State under the name US JVC CORP. and attach hereto a duplicate original of the Application for such Certificate.

Dated: September 25, 1997



Pete T. Cenarrusa
SECRETARY OF STATE

By *Alisa Hartline*

APPLICATION FOR CERTIFICATE OF AUTHORITY (For Profit)

(Instructions on Back of Application)

To the Secretary of State of Idaho:

The undersigned Corporation applies for a Certificate of Authority and states as follows:

1. The name of the corporation is US JVC Corp. SEP 25 10 58 AM '97
2. The name which it shall use in Idaho is US JVC Corp. SECRETARY OF STATE
STATE OF IDAHO
3. It is incorporated under the laws of New York
4. Its date of incorporation is May 8, 1968
5. The address of its principal office is 41 Slater Drive Elmwood Park, NJ 07407
6. The address to which correspondence should be addressed, if different from item 5, is Same
7. The street address of its registered office in Idaho is C T CORPORATION SYSTEM
300 North 6th Street, Boise,
ID 83702, and its registered agent in Idaho at that address is C T CORPORATION SYSTEM
8. The names and respective business addresses of its directors and officers are:

Name	Office	Address
<u>Akira Ochida</u>	<u>President</u>	<u>41 Slater Drive Elmwood Pk. NJ07407</u>
<u>Harvey Mitnick</u>	<u>Secretary</u>	<u>41 Slater Drive Elmwood Pk. NJ07407</u>
<u>Minoru Sakurai</u>	<u>Treasurer</u>	<u>41 Slater Drive Elmwood Pk. NJ07407</u>

Dated: 9-11-97

US JVC Corp.
(Corporation Name)
By [Signature] 09/25/1997 09:00
CK: 235018 CT: 87711 BH: 41728
1 @ 20.00 = 20.00 EXPEDITE C

Its TREASURER
(specify capacity of signer)

Customer Acct # :

(If using pre-paid account) IDAHO SECRETARY OF STATE

09/25/1997 09:00
CK: 235018 CT: 87711 BH: 41727

1 @ 100.00 = 100.00 AUTH PRO

C 120987

State of New York | **ss:**
Department of State

I hereby certify, that the certificate of incorporation of US JVC CORP. was filed on 05/08/1968, under the name of JVC AMERICA, INC., with perpetual duration, and that a diligent examination has been made of the index of corporation papers filed in this Department for a certificate, order, or record of a dissolution, and upon such examination, no such certificate, order or record has been found, and that so far as indicated by the records of this Department, such corporation is a subsisting corporation.

A Certificate of Amendment JVC AMERICA, INC., changing name to US JVC CORP., was filed 03/17/1977.

Witness my hand and the official seal
of the Department of State at the City
of Albany, this 16th day of September
one thousand nine hundred and
ninety-seven.



Special Deputy Secretary of State

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